

CONSOLIDATED GROUP SUMMARY

Docket No. 100330-WS

Application to Increase Rates and Charges
For a "Class A" Utility
In

Alachua, Brevard, DeSota, Hardee, Highlands, Lake,
Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam,
Seminole, Sumter, Volusia, Washington

Counties, Florida

Containing Selected
Rate Base, Financial and Rates
Minimum Filing Requirements for Consolidation

Filed September 1, 2010

DOCUMENT NUMBER DATE

07274 SEP-1 2010

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Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach,
Pasco, Polk, Putnam, Seminole, Sumter, Volusia, Washington

Counties, Florida

Containing Selected
Rate Base, Financial, and Rates
Minimum Filing Requirements
for the Consolidation of:

AUF-Water Rate Group 1
AUF-Water Rate Group 2
AUF-Water Rate Group 3
AUF-Water Rate Group 4
AUF-Sewer Rate Group 1
AUF-Sewer Rate Group 2
AUF-Sewer Rate Group 3
AUF-Sewer Rate Group 4
Breeze Hill Water & Sewer
Fairways at Mt. Pleasant Water & Sewer
Peace River Water & Sewer

Historical Test Year Ending April 30, 2010

Year-End Balances and 13-Month Averages

Aqua Utilities Florida, Inc.

Filed September 1, 2010

AUF Consolidated

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
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Net Operating Income Statement - Water	B-1	5
Net Operating Income Statement - Sewer	B-2	6
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Rate Schedule & Revenues at Proposed Rates - Water & Sewer	E-1&2c	9

Schedule of Water Rate Base

Florida Public Service Commission

AUF Consolidated
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical & Pro Forma

Schedule: A-1
 Page: 1 of 1
 Preparer: R J Pasceri

Explanation: Provide the calculation of the average Water rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	Description	(1)	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(7) Supporting Schedules
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	28,043,093	1,459,523	29,502,616	1,701,119	31,203,736	A-5	
2	Utility Land & Land Rights	407,515	2,997	410,512	0	410,512	A-5	
3	Less: Non-Used & Useful Components	0	(907,992)	(907,992)	(25,327)	(933,319)	A-7	
4	Construction Work in Progress	0	0	0	0	0		
5	Less: Accumulated Depreciation	(7,684,996)	(631,841)	(8,316,837)	126,409	(8,190,428)	A-9	
6	Less: CIAC	(6,426,026)	4,371	(6,421,654)	0	(6,421,654)	A-12	
7	Accumulated Amortization of CIAC	3,045,539	29,661	3,075,200	0	3,075,200	A-14	
8	Acquisition Adjustments	(16,700)	0	(16,700)	0	(16,700)		
9	Less: Accum. Amort. of Acq. Adjustments	2,505	0	2,505	0	2,505		
10	Less: Advances For Construction		0	0	0	0	A-16	
11	Working Capital Allowance	0	2,324,750	2,324,750	182,368	2,507,119	A-17, A-3	
12	Total Rate Base	17,370,931	2,281,470	19,652,401	1,984,569	21,636,970		

Schedule of Sewer Rate Base

Florida Public Service Commission

AUF Consolidated
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical & Pro Forma

Schedule: A-2
 Page: 1 of 1
 Preparer: R J Pasceri

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments.
 All non-used and useful items should be reported as Plant Held For Future Use.

(1) Line No. Description	(2) Historical Test Year		(4)	(5) Pro Forma Test Year		(7)
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service	24,170,299	774,520	24,944,820	1,809,305	26,754,125	A-6
2 Utility Land & Land Rights	947,243	(87,293)	859,950	0	859,950	A-6
3 Less: Non-Used & Useful Components	0	(271,642)	(271,642)	(70,219)	(341,861)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(10,419,092)	(356,729)	(10,775,821)	47,045	(10,728,776)	A-10
6 Less: CIAC	(6,075,352)	(118,503)	(6,193,855)	0	(6,193,855)	A-12
7 Accumulated Amortization of CIAC	3,317,847	118,503	3,436,350	0	3,436,350	A-14
8 Acquisition Adjustments	(39,102)	0	(39,102)	0	(39,102)	
9 Less: Accum. Amort. of Acq. Adjustments	5,865	0	5,865	0	5,865	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	889,123	889,123	68,983	958,105	A-17, A-3
12 Total Rate Base	<u>11,907,708</u>	<u>947,980</u>	<u>12,855,688</u>	<u>1,855,114</u>	<u>14,710,801</u>	

Schedule of Water Net Operating Income

Florida Public Service Commission

AUF Consolidated
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical & Pro Forma

Schedule: B-1
 Page: 1 of 1
 Preparer: S Szczygiel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	8,255,666	128,369	8,384,036	0	8,384,036	2,478,492	10,862,528	B-4, E-2
2	Operation & Maintenance	5,635,770	394,981	6,030,751	369,334	6,400,085	36,604	6,436,689	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	662,939	234,193	897,131	94,802	991,933	0	991,933	B-13, B-3
4	Amortization	3,340	45,003	48,343		48,343	0	48,343	B-3
5	Taxes Other Than Income	973,626	(152,486)	821,140	40,852	861,993	111,532	973,525	B-15, B-3
6	Provision for Income Taxes	378,032	(295,694)	82,337	(209,974)	(127,637)	899,088	771,451	C-1, B-3
7	OPERATING EXPENSES	7,653,707	225,997	7,879,703	295,015	8,174,718	1,047,224	9,221,941	
8	NET OPERATING INCOME	601,960	(97,627)	504,332	(295,015)	209,318	1,431,269	1,640,587	
9	RATE BASE	17,370,931	2,281,470	19,652,401	1,984,569	21,636,970		21,636,970	A-1
10	RATE OF RETURN	3.47%		2.57%		0.97%		7.58%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

AUF Consolidated
Docket No. 100330-WS
 Historical Test Year Ending April 30, 2010
 Historical & Pro Forma

Schedule: B-2
 Page: 1 of 1
 Preparer: S Szczygiel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	4,824,530	225,399	5,049,929	0	5,049,929	1,273,557	6,323,486	B-4, E-2
2	Operation & Maintenance	2,991,749	118,063	3,109,812	127,129	3,236,941	18,809	3,255,749	B-6, B-3
3	Depreciation, net of CIAC Amort.,U&U	638,600	90,079	728,678	95,975	824,653	0	824,653	B-14, B-3
4	Amortization	7,820	16,715	24,535		24,535	0	24,535	B-3
5	Taxes Other Than Income	328,443	157,866	486,309	35,901	522,210	57,310	579,520	B-15, B-3
6	Provision for Income Taxes	330,942	(154,489)	176,453	(114,055)	62,399	461,759	524,158	C-1, B-3
7	OPERATING EXPENSES	4,297,554	228,233	4,525,787	144,950	4,670,737	537,878	5,208,615	
8	NET OPERATING INCOME	526,976	(2,834)	524,142	(144,950)	379,191	735,679	1,114,871	
9	RATE BASE	11,907,708	947,980	12,855,688	1,855,114	14,710,801		14,710,801	A-2
10	RATE OF RETURN	4.43%		4.08%		2.58%		7.58%	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Consolidated**Docket No. 100330-WS**

Historical Test Year Ending April 30, 2010

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: D Moy Kelly

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Test Yr Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	7,268,686	36.99%	5.10%	1.89%		D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%		D-2
3	Preferred Stock	0	0.00%		0.00%		D-2
4	Common Stock	11,475,129	58.39%	9.67%	5.65%		D-2
5	Customer Deposits	36,786	0.19%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	871,800	4.44%	0.00%	0.00%		D-2
7							
8	Total	<u>19,652,401</u>	<u>100.00%</u>		<u>7.55%</u>		
SEWER							
9	Long-Term Debt	4,747,593	36.93%	5.10%	1.89%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	7,495,060	58.30%	9.67%	5.64%		D-2
13	Customer Deposits	13,915	0.11%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	599,120	4.66%	0.00%	0.00%		D-2
15							
16	Total	<u>12,855,688</u>	<u>100.00%</u>		<u>7.53%</u>		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	12,016,278	36.96%	5.10%	1.89%	613,346	
18	Short-Term Debt	0	0.00%	0.00%	0.00%	0	
19	Preferred Stock	0	0.00%	0.00%	0.00%	0	
20	Common Stock	18,970,189	58.36%	9.67%	5.65%	1,835,353	
21	Customer Deposits	50,700	0.16%	6.00%	0.01%	3,042	
22	Accumulated Deferred Income Taxes	1,470,921	4.52%	0.00%	0.00%	0	
23							
24	Total	<u>32,508,089</u>	<u>100.00%</u>		<u>7.54%</u>	<u>2,451,741</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

AUF Consolidated**Docket No. 100330-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: D Moy Kelly

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	8,038,284	37.15%	5.10%	1.90%		D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4	Common Stock	12,690,100	58.65%	9.67%	5.67%		D-2
5	Customer Deposits	36,786	0.17%	6.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	871,800	4.03%	0.00%	0.00%		D-2
7							
8	Total	<u>21,636,970</u>	<u>100.00%</u>		<u>7.58%</u>		
SEWER							
9	Long-Term Debt	5,466,989	37.16%	5.10%	1.90%		D-2
10	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
11	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
12	Common Stock	8,630,777	58.67%	9.67%	5.68%		D-2
13	Customer Deposits	13,915	0.09%	6.00%	0.01%		D-2
14	Accumulated Deferred Income Taxes	599,120	4.07%	0.00%	0.00%		D-2
15							
16	Total	<u>14,710,801</u>	<u>100.00%</u>		<u>7.58%</u>		
COMPOSITE WATER & SEWER							
17	Long-Term Debt	13,505,274	37.16%	5.10%	1.90%	689,349	
18	Short-Term Debt	0	0.00%	0.00%	0.00%	0	
19	Preferred Stock	0	0.00%	0.00%	0.00%	0	
20	Common Stock	21,320,877	58.66%	9.67%	5.68%	2,062,780	
21	Customer Deposits	50,700	0.14%	6.00%	0.01%	3,042	
22	Accumulated Deferred Income Taxes	1,470,921	4.05%	0.00%	0.00%	0	
23							
24	Total	<u>36,347,772</u>	<u>100.00%</u>		<u>7.58%</u>	<u>2,755,171</u>	

Rate Schedule - Proposed Consolidated Rates & Revenue

Florida Public Service Commission

AUF Consolidated

Docket No. 100330-WS

Historical Test Year Ending April 30, 2010

Water [X] Sewer [X]

Schedule: E-1&2c

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of proposed rates and revenue at proposed rates.

Line No.	(1) Class/Meter Size	(2) Bills & Repressed Gallons	(3) Proposed Consolidated Rates	(4) Revenue at Proposed Rates	(5) Class/Meter Size	(6) Bills & Repressed Gallons	(7) Proposed Consolidated Rates	(8) Revenue at Proposed Rates
WATER				SEWER				
1	Residential				Residential			
2	5/8" X 3/4"	187,575	17.66	3,312,572	All Meter Sizes	70,150	37.87	2,656,568
3	3/4"	12	26.48	318	3/4"	12		465
4	1"	2,812	44.14	124,134	1"	183		6,926
5	1-1/2"	24	88.28	2,119		-		-
6	2"	24	141.24	3,357		-		-
7	3"	-	282.49	-		-		-
8	4"	-	441.39	-		-		-
9	6"		882.78					
10	8"		1,412.44					
11	10"		2,030.39					
12	Gallorage, Block 1	651,356	6.49	4,227,298	Cap (gallons)		6,000	
13	Block 2	110,229	9.73	1,072,528	Gallorage Capped	211,227	9.53	2,012,994
14	Block 3	72,428	12.98	940,115	Gallons > Cap	53,616		
15	Note: Proposed Blocks are 0-6 kGals, 6-12k, and >12k							
16	General Service				General Service			
17	5/8" X 3/4"	1,614	17.66	28,497	5/8" X 3/4"	866	37.87	32,777
18	3/4"	-	26.48	-	3/4"	-	56.81	-
19	1"	544	44.14	23,995	1"	478	94.68	45,226
20	1-1/2"	630	88.28	55,584	1-1/2"	653	189.36	123,589
21	2"	444	141.24	62,640	2"	497	302.97	150,459
22	3"	24	282.49	6,780	3"	35	605.94	21,228
23	4"	24	441.39	10,593	4"	115	946.78	108,545
24	6"	12	882.78	10,593	6"		1,893.57	
25	8"	12	1,412.44	16,949	8"		3,029.70	
26	10"		2,030.39		10"		4,355.20	
27	Gallorage charge	61,688	6.98	430,579	Gallorage charge	99,167	11.43	1,133,477
28								
29	Irrigation				Flat Rate			
30	5/8" X 3/4"	2,541	17.66	44,870	Res. Wastewater Only		73.91	
31	3/4"		26.48		Valencia Terrace	12		904
32	1"		44.14		Sunny Hills	12		887
33	1-1/2"		88.28		Zephyr Shores	12		887
34	2"		141.24		Jungle Den	306		22,618
35	3"		282.49		Lake Gibson Estate	12		887
36	4"		441.39		Gen. Srv. Wastewater Only		475.78	
37	Gallorage Charge				Lake Gibson Estates			-
38	Block 1	7,436	6.49	48,259				-
39	Block 2	5,318	9.73	51,747	Sprinkler Heads	8,180	0.50	4,090
40	Block 3	6,653	12.98	86,354	Reuse	-	-	-
41	Block 4	-	-	-				-
42	Note: Proposed Blocks are 0-6 kGals, 6-12k, and >12k							
43	Fire Protection							
44	2"	-	11.77	-				
45	3"	-	23.54	-				
46	4"	12	36.78	441				
47	6"	-	73.57	-				
48	8"	24	117.70	2,825				
49	10"	-	169.20	-				
50								
51	Misc Revenue			275,136	Misc Revenue			1,027
52	Total Expected Revenue			10,838,284	Total Expected Revenue			6,323,553
53	Revenue Requirement post-Repression			10,838,397	Revenue Requirement			6,323,486